



# City of Tacoma

## Government Performance and Finance Committee Minutes

747 Market Street Tacoma, WA 98402

Conference Room 248

October 15, 2019

10:00 AM

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Chair Anders Ibsen, Vice Chair Lillian Hunter, Keith Blocker,  
Ryan Mello, Robert Thoms (alternate)

### JOINT MEETING WITH THE AUDIT ADVISORY BOARD

#### Call To Order

Vice Chair Hunter called the joint meeting to order at 10:01 a.m.

**Present:** 3 - Blocker, Hunter and Mello

**Absent:** 1 - Ibsen

Audit Advisory Board Members

**Present:** 1 - Patterson

**Absent:** 2 - Larkin, Ball

Board Member Larkin arrived at 10:16 a.m.

#### Approval of Minutes

1. [19-1124](#) Approval of the minutes of the October 1, 2019 meeting

**MOTION:** Council Member Blocker moved to approve the minutes of the October 1, 2019 meeting.

**SECONDED BY:** Council Member Mello.

**ACTION:** Voice vote was taken and carried. The motion was declared adopted.

**Ayes:** 3 - Blocker, Hunter and Mello

**Absent:** 1 - Ibsen

## Briefing Items

### 2. [19-1125](#)

State Auditor

[Linda Mastin, Assistant Audit Manager, Washington State Auditor's Office]

At approximately 10:02 a.m. Susan Calderon, Assistant Finance Director, Finance, made opening remarks and introduced Linda Mastin, Assistant Audit Manager, Washington State Auditor's Office (SAO). Ms. Mastin reviewed the SAO executive management and the audit team contacts and presented the 2017 accountability audit exit conference, including the audit scope; audit report; accountability audit executive summary; additional information about the accountability audit; areas examined, noting Citywide and departmental audit work; and related reports. Ms. Mastin outlined the 2018 financial statement and federal audit exit conference, including the financial statement and federal audits, the financial statement and federal audit results, financial statements audit summary, financial audit scope, special areas of focus, and required communication.

Board Member Karen Larkin arrived here at 10:16 a.m.

Ms. Mastin further reviewed the 2018 federal single audit, including the audit summary; single audit scope; single audit results; status of prior findings; and additional information, noting audit costs, report publication, and audit survey. Ms. Mastin concluded by reviewing the 2018 accountability audit entrance, including the scope; accountability areas, noting the Citizen Hotline; and other information.

Discussion ensued regarding examples of uncorrected misstatements in the audited financial statements, clarification of findings over subrecipient monitoring and reporting compliance requirements, how initial concerns for the 2018 accountability audit are determined, if there is a process for transferring expenditures to individuals making false claims on the Citizen Hotline, and when the last time local improvement districts were audited.

## Topics for Upcoming Meetings

### 3. [19-1127](#)

November 5, 2019 - Title 5 in response to HB 1403 and Civil Service Board Update

November 19, 2019 - Board of Ethics Interviews

Andy Cherullo, Executive Liaison, stated the next meeting will be on November 5, 2019, and will include presentations regarding the model ordinance update needed due to House Bill (HB) 1403 and HB 1059 and an update from the Civil Service Board. He further stated that at the November 19, 2019 meeting, the committee will be holding interviews for the Board of Ethics.

### **Other Items of Interest**


There were no other items of interest.

### **Public Comment**

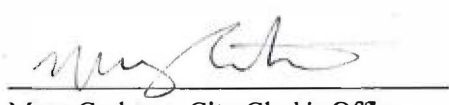
There was no Public Comment.

### **Adjournment**

There being no further business, the joint meeting adjourned at 10:42 a.m.



Anders Ibsen, Chair



Mary Crabtree, City Clerk's Office